

REMARKS

Claims 1-34 remain pending in this application for which applicants seek reconsideration.

Independent claims 1, 8, 16, and 26 have been amended to limit the upper range to less than 6 wt% to more clearly distinguish over Patel (USP 4,224,381). No new matter has been introduced.

Claims 1-4 stand rejected under 35 U.S.C. § 102(b) as anticipated by Patel (USP 4,224,381), and claims 5-15 stand rejected under 35 U.S.C. § 103(a) as unpatentable over Patel by itself or in combination with Oshima (USP 6,818,031) and/or Wu (USP 6,432,562).

Patel's magnetic underlayer 16 of Ni-P alloy contains phosphorous in the range of 6 wt% to 14 wt%, which range is above the claimed range. Accordingly, applicants submit that claims 1-34 distinguish over Patel, Oshima, and Wu.

As to dependent claims 3, 10, and 18, Patel's nonmagnetic underlayer 18 of Ni-P is formed over its magnetic underlayer 16, whereas these claims call for the nonmagnetic underlayer to be formed under the soft magnetic underlayer. Accordingly, these claims are separately patentable over the applied references.

As non-elected claims 16-34 contain all the elements of claim 1, if claim 1 is allowed, these non-elected claims **MUST** be rejoined and allowed together. See MPEP § 821.04.

Applicants submit that claims 1-34 are in condition for allowance. Should the examiner have any issues concerning this reply or any other outstanding issues remaining in this application, applicants urge the examiner to contact the undersigned to expedite prosecution.

Respectfully submitted,

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DATE

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